



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

SEP 28 2007

PROPERTY: Pantages-Hippodrome Theater Building, 400-16 12th Street, Oakland, CA
PROJECT NUMBER: 19484
TAXPAYER ID NUMBER:

Dear

My review of your appeal of the decision of the Technical Preservation Services (TPS), National Park Service, denying your request for certification for the property cited above as a certified historic structure has been concluded. The appeal was made in accordance with Department of the Interior regulations 36 CFR Part 67 governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I wish to thank you for meeting with me in Washington on May 14, 2007, and for providing a detailed account of the factors in the project.

After careful review of the full record in this case, I have determined that the Pantages-Hippodrome Theater building is a certified historic structure. Therefore, the denial issued on February 8, 2007, by the National Park Service is hereby reversed.

The period of significance for the Downtown Oakland Historic District extends from 1900 through 1948. The Pantages-Hippodrome Theater building was constructed in 1912 as an independent mixed use commercial building consisting of a theater wrapped with commercial spaces on the first floor and offices on the second and third floors. The building survived substantially intact as a theater from its construction in 1912 through 1946, when the then owner, the Tribune Publishing Company, gutted the interior of the auditorium and stage house to install printing presses. Thus, for thirty-four of the thirty-six years of the building's life that fall within the period of significance for the historic district, it was primarily a theater.

Further, I note that the National Register nomination lists the contributing significance of the Pantages Theater-Hippodrome Theater building as a "Beaux Arts derivative theater and store building," while the Breuner Co.-Oakland Tribune building is described as a "Beaux Arts derivative - Renaissance revival office building." Based upon my review of the record, I conclude that the Pantages-Hippodrome Theater contributes to the

Downtown Oakland Historic District separate from the Breuner Co.-Oakland Tribune building.

Although TPS in its decision stated that the Pantages "does not appear to qualify as a contributing resource to the now listed Downtown Oakland Historic District based on its theater associations," I note that the National Register nomination states that,

"The greatest number of its buildings, and the buildings that most strongly define its character, were built between 1903 and 1929, and represent the introduction into Oakland of the steel frame skyscraper, Beaux Arts-influenced architecture, and the City Beautiful Movement. These urbane, ambitious buildings display a general unity of scale, and represent the work of many of the better-known Bay Area commercial architects of the period.

In this case, despite the loss of the auditorium interior, the massing and volume and fenestration pattern of the Pantages is essentially intact and exhibits the character of the district as described above. Accordingly, I find that the Pantages-Hippodrome Theater building retains sufficient integrity to contribute to the significance of the Downtown Historic District independent of the Breuner Co.-Oakland Tribune building.

Therefore, I conclude that the Pantages-Hippodrome Theater building is a certified historic structure for the purposes of the 20% tax credit, and that the TPS determination that the theater building does not contribute individually to the Downtown Historic District is hereby reversed. Bear in mind that this decision is merely "Part 1" of the three-part application required to qualify for the 20% tax credit; it will not become a "certified rehabilitation" until a "Part 2" describing the rehabilitation and a "Part 3" documenting completion of the project have been reviewed and approved by the National Park Service.

As Department of the Interior regulations state, my decision is the final administrative decision regarding historic structure certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns
Chief Appeals Officer
Cultural Resources

cc:

SHPO
IRS